

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1244 - HB 1315

March 9, 2015

SUMMARY OF BILL: Authorizes a manufacturer to serve samples of alcoholic beverages, with or without charge, sell bottles of alcoholic beverages, and sell merchandise promoting the brands of the manufacturer, at Belle Meade Plantation. Authorizes the manufacturer to grant a franchise for the service and sale of alcoholic beverages and merchandise at this location to a non-profit entity that is the holder of a winery license.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- There will be no additional application or licensing fees imposed pursuant to this bill. Therefore, any revenue impact to the Alcoholic Beverage Commission (ABC) will be not significant.
- No additional personnel or resources will be required by the ABC.
- The Department of Revenue reports that current liquor-by-the-drink tax collections from the sale of wine as samples for tasting, with or without charge, for consumption on the premises at a winery, or at retail in sealed containers for consumption on such premises are equal to zero.
- Therefore, it is estimated that the proposed legislation will not result in a significant increase in state or local revenue. Any increase in sales tax revenue for state and local sales taxes imposed on the manufacturer's merchandise promoting the brands of the manufacturer are estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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